



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.787

AMARAVATI, THURSDAY, NOVEMBER 7, 2019

G.677

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - SECTION 7 (2) - CATEGORIZATION OF CERTAIN ACTIVITIES RELATING TO ALCOHOLIC LIQUOR FOR HUMAN CONSUMPTION AS NEITHER SUPPLY OF GOODS NOR SUPPLY OF SERVICES.

[G.O.Ms.No.460, Revenue (Commercial Taxes-II), 6th November, 2019.]

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 7 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council hereby notifies that the following activities or transactions undertaken by the State Government in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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